

# SPECIAL NOTICE

December 17, 2004

For further information contact:  
Telephone Information Center  
1-800-647-7706 or (360) 705-6676

Alternate Formats (360) 705-6715  
Teletype 1-800-451-7985

## Annual Survey

An annual survey must be completed and filed by March 31, 2005 by each person who participated in the following programs during calendar year 2004:

Rural County Sales and Use Tax Deferral/Waiver program	Chapter 82.60 RCW
High Technology Sales and Use Tax Deferral/Waiver program	Chapter 82.63 RCW
High Technology B&O Tax Credit program	RCW 82.04.4452

A person is participating in a deferral program if the investment project is operationally complete and the person must fulfill any of its eight year use requirement for deferred taxes yet to be waived. If the economic benefits of a deferral are passed to a lessee, only the lessee must complete the annual survey.

The Department of Revenue is currently developing a survey form. The survey form will assist you in providing all information required by the law and will be mailed to you during the month of January, 2005. The form will also be available on line at: <http://dor.wa.gov/content/forms/>.

The purpose of this notice is to increase awareness of the information businesses will need to provide on the survey form. This information includes:

- ◆ The amount of tax deferred under RCW 82.60.
- ◆ The amount of tax deferred under RCW 82.63.
- ◆ The amount of B&O tax credit taken under RCW 82.04.4452.
- ◆ The number of new products or research projects by general classification
- ◆ The number of trademarks, patents, and copyrights associated with activities at the investment project for which the deferral was granted or the activities of the research and development for which the credit was taken.

The survey shall also request information on employment positions in Washington State as of December 31, 2004:

- ◆ The number of total employment positions of the company;
- ◆ Full-time, part-time and temporary employment positions as a percent of total employment;

- ◆ The number of employment positions according to the following wage bands:

Less than \$30,000

\$30,000 or greater, but less than \$60,000

\$60,000 or greater

A wage band containing fewer than three individuals may be combined with another wage band. "Wage" is the amount reported on the W-2 forms of employees.

- ◆ The number of employment positions that are enrolled in employer-provided medical, dental, and retirement benefits, by each of the wage bands.

You must file this survey with the Department of Revenue by **March 31, 2005**.

If a deferral recipient fails to file a survey, the department must, pursuant to law, declare 12.5 percent of the total deferred taxes to be immediately due and payable.

If a person taking the high technology B&O tax credit fails to file a survey, pursuant to law, the person is not eligible to take the credit during calendar year 2005. If a person has already taken the credit during calendar year 2005, the Department must, pursuant to law, declare the amount of taxes for which the credit was taken to be immediately due and payable.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.